Previous References
193 43 (1-3)

194
(Municipal)

File No 193-43
Serial Nos 6 & 7

Later References
109-46 (1-2)
170 45 (1 c)
621 (1, 2, 3, 4)

GENERAL AND REVENUE SECRETARIAT

Serial Nos 2

15

Part B for May, 1945

SUBJECT

Levy and Collection of duty on transfers of immovable property by way of a Surcharge by the Mysore City Municipal Council

To The Secretary, Mysore Gazette

& 11287 dated 21-5-45 =

Sanctions and notifies the rules for regulating the

CONFIDENTIAL

Office of the
Special Finance Officer,
Public Offices,

Bangalore, dated the 16th November 1944

U O Note 6/S F O /Encs 3

One of the several Departments from which information as regards changes in existing taxation rates and cesses and levy of new taxation, rates, etc , for the last 6 years has not yet been received is the Stamp Department I obtained, however, advance information as regards registration of sale deeds From the attached statement, it is seen that the value of property covered by the sale deeds registered has been increasing very greatly during the last three years The increase is especially noticeable in the statistics for Bangalore City which were immediately available The same feature should be noticeable in the statistics for other cities of the State also In December 1943 Government increased the rate of stamp duty on certain instruments including conveyance deeds from 1¼ % to 1 9/16ths Advalorem Considering the inflation in value of property as disclosed by the increase in the average value of a sale deed, there is considerable scope for a further increase in the Advalorem duty on instruments especially conveyance deeds

Government also passed an Act in August 1943 for levying, under the provisions of the City Municipalities Act, a duty on transfer of immoveable property at one percentum on the amount of consideration as set forth in the instrument of transfer Effect has not yet been given to the levy There is a proposal in respect of one Municipality only (Bangalore City Municipality) for which a draft Notification was published inviting objections understand no objections have been filed Love

More than one year has elapsed since the City Municipalities Act was amended and during this time properties have changed hands to the value of more than a crore of rupees in Bangalore City only It seems here also legislative action could be speeded up so as to rake off at least some portion of the inflation in values of immoveable properties in Cities

3 I am sending this note in advance of the review and examination of the revenue in the Stamp Department as Government may like to take immediate action

4 So far as I can gather, the rate of Advalorem stamp duty on conveyance deeds in the Province of Madras is at present 3 % Advalorem and the further duty levied in stamps under the City Municipalities Act is 1½ % Advalorem making in all 4½ % of the value shown in the instrument of conveyance

Sd/- M Subramanyan,
Special Finance officer

Financial Secretary,
With compliments

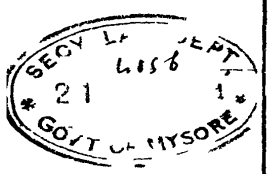
"C o p y"

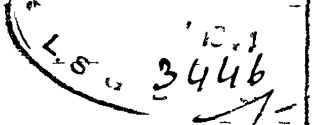
SRD/20-11-44

Continuation Sheet | File No / Current No 3446/2 | of | Page

P 1365 — 21/11/44

M No
No 84-44
1) 21 11 44.





1) The accompanying note is forwarded with compliments to the Secretary to Government, Law Department, for favour of remarks as to whether action has been taken to promulgate the necessary rules relating to the portion marked "A" in the City Municipalities Act

By Lakshmanadas
20/11/44.
Financial Secretary
to Government.

Law
21-11-44

Rules

Law
21.11.44

Submd

2) A notification issuing the rules has been submitted separately in this behalf

KMS
27/11

for pl put this up with a copy of the notn, when issued

Law
29.11.44

3) Submd A copy of notfn No L5632/ML 193-43-3 dd 8-12-44 is put up as the same has been issued in respect of Bangalore City Municipality only. This file will now be sent to the Financial Secretary

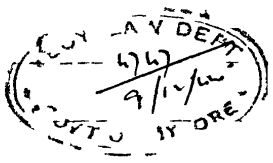
Law Dept
9/12/44

To
FC (Legal)
9-12-44

4) GPA 9/12

5) Firstly
What about mysore act merely to other act Municipalities?

(Legal Depttee) B 11/1/45



WD 0726—GPB—20 000—1, 9 44

C F 69]

Cont nuation Sheet | File No / Current No | of | Page

13 The other suits viz the City (suppressed 4 in number) have not so far asked for an extension of the provisions viz this behalf } A'
No action could therefore be taken in the matter

Reference 12 Supra

Law Secy Law
13/12

Secy Law (GEOY L LAB)
D.T.C. 1.00 PM

Secy
13-12-46
Law

Jt Secy
Law

2948

This is a matter in which we may take the initiative - The idea is the tenants should benefit by at least to a very small extent only of the renewed profits

By
14/12

Law Secy we)

Secy Law
14/12

Fd with a draft letter to the President Mysore City Municipal Council for approval

Law Secy) 18/12

Secy Law Dept
Govt of Mysore

Keep up the Act & Rules & send a copy for info

20.12.46

1) Under Section 64 (xiii) of the Bangalore City Municipalities Act 1933 as amended any Municipal Council may levy a duty on transfers of property (immovable) in the shape of an additional stamp duty under Section 67 'A' (33) of the Act. The Government may make rules for regulating the collection of duty, the payment thereof to the Municipal Council and the deduction of any expenses incurred by the Government in the collection thereof.

2) Accordingly in Notification No R 5632, Mis 193-43 dated 8-12-44 certain rules for regulating the levy and collection of the duty on transfers of immoveable property to be imposed in the form of a surcharge by the Bangalore City Municipal Council were issued.

3) In para 15 Subra the Financial Secretary to Govt has suggested that action may be taken to levy the transfer duty in the Mysore City Municipality and 44 Town Municipalities though these Local Bodies have not, so far, asked for an extension of the provisions in this behalf.

4) Accordingly a draft letter to the President, Mysore City Municipal Council is submitted herewith to take necessary action in future.

5) Action in regard to the Town Municipalities will be taken separately.

The Bangalore Municipalities Act 1933 is enclosed.

Refer - para 15 Subra

WD 0726—GPB—20 000—10 9 44

26/12

A suggestion is proposed to be made to the Bangalore City Municipal Council to levy a duty on transfers of immovable property in the form of Surcharge under Sec 64 (xiii) read with 67(A) of the Bangalore City Municipal Act 1933 as amended, the Bangalore City Municipal area. vide the opinion of the Special Officer Mr. at para 2 supra and of the Financial Secy at para 15 supra.

A note is also putting up from 19 to 24 supra on the subject

Necessary letter is for appl - Para 18 supra

Law Secy 6/1/45

GOVT LAW DEPT 5333 6/1/45 GOVT OF MYSORE

28) We may issue a suggestion to the Municipal Council, Bangalore in necessary action

6/1/45

Secy 9/1/45

29) Yes, there is a similar provision in the Mysore City Municipal Act (Section 98-A) Bill)

Rdt 1467/10/1/45

6/1/45

30) Issue advice

Secy 11/1/45

31. The draft letter submitted at Flag A 7337 dated 24-1-45 may be submitted to the Hon'ble Minister

25-1-45

3446 S740

Letter No MoS 134-559/43 & 1-3-45 from the Dpty Cfr one cl, Mysore, stating that the mcl are agreeable to the proposal & requesting the issue of a notfn similar to the one issued ~~in the case of Bangalore~~ in respect of the Policy mcl ~~ty~~

31) Subd with a draft notfn for appl
WMS 8/3 with reference to Paras 28 & 29 supra

3y TS pl type a copy of the rules as in the draft for both Mysore

Sd
Illegible

33)
EV SECTT

Typed draft subd

WMS 12/3

3y A revised draft notification is put up as directed in Reason

[Telegit back from the ACSec on 31-3-45 is put up]

WMS 17/3

34) Appl Previous notfn is rescind under the Act

Sd
Illegible

To the Comptr Mysore
NOL 10011 dy 6-4-45

35) Gazette
3-4-45

36) Call for objections

37) Done
Illegible

5740
L

38) The date fixed for the receipt of objections was 24-4-45 No objections have been received

Submitted with a draft notification for approval

Clerk
9/5

39) The draft notn approving the rules finally may be approved

8/5/45

Lawley for 7/5/45

40) No objections have been received — May be approved

Note by the Special Finance Officer on the details

Mr. [illegible] 4/5

Mr. 11-3 43 — for

Mr. 17 to 45

43) Immediate L 17 5 45

No. L.9128
Date 15 5 45

Ap 7/5/45

The complete Notification for Publication & Supply 950 Copies to the President, Bhopal City Medical Hospital & to the Stamp Commissioner in Bhopal

L 11287 d 21/5/45

Approves the Notification

B 7/5/45

G R S App F G 3

GENERAL AND REVENUE SECRETARIAT

(*Continuation sheet draft form*)

L 6735 b No L 193-43-4

To

The President 24/1/45

Mysore city Municipal Council

Sir

Levy of transfer duty

In forwarding herewith a copy of notification No L 5632 / NL 193-43-3 dated 8-12-44, issuing rules for ~~the~~ regulating the levy and collection of the duty on transfers of immoveable property to be imposed in the form of a Surcharge by the Bangalore city Municipal council, I am directed to state that Government consider that the levy of a similar ~~transfer~~ duty on the transfer of immoveable property ~~by~~ in the Mysore city Municipality ~~Council~~ desirable so that the Municipal Council may derive some benefit out of the unearned profit

I am accordingly to request you to take necessary action

under the provisions of sec 64 (xiii) read with sec 67 (2) of the Mysore City Municipalities Act 1925 amended from time to time

WD 0565—GPB—22 500—8 11 38

in the matter and communicate
the decision of the Municipal
Council in this behalf very early

I have the

honour to be Sir Your Obt. Servt.

Proceedings of the Ordinary General Meeting of the Mysore City Municipal Council held on Saturday the 24th February 1945 at 4.30 P.M.

PRESENT

1. R.Ramachandra Rao Bhombore, Esq., B.A., President.
2. T.Venkataramaniah, Esq., Vice-President
3. A.Krishnamurthi Rao, Esq.,
4. P.Sitaramiah, Esq., B.A., B.L.,
5. A.N.Suryanarayana Rao, Esq.,
6. T.Narasimha Iyengar, Esq., B.A., B.L.
7. B.Narayanaswami Esq., B.A., B.L.,
8. K.S.Satyanarayana Rao, Esq.,
9. T.Mariappa, Esq., B.A., LL.B.,
10. G.R.Rangaswamiah, Esq.,
11. M.S.Nanjappa, Esq.,
12. H.Thammiah, Esq.,
13. G.Janardan Naidu, Esq.,
14. M.R.C.Basappa, Esq.,
15. E.P.Nanjappa, Esq.,
16. T.S.Chamirasekhara Gowda, Esq.,
17. V.N.Dasappa, Esq.,
18. Patnam Sreenivasa Setty, Esq.,
19. K.Siddiah, Esq.,
20. Gulam Ahomed Khan Esq.,
21. T.S.Alikhan, Esq.,

ABSENT

22. M.N.Jois, Esq., B.A.,
23. Agaram Rangiah Esq.,
24. M.V.Venkataramiah, Esq.
25. U.L.Ramachandra Rao Esq.
26. Dr.A.V.Ranga Rao
27. P.C.Devaraj Urs, Esq.
28. Mrs.W.H.Theobald,
29. Mohammad Sait, Esq.
30. Vacant
31. Vacant.

---

651. (1) Letter No L.7356/M1.193-43-4 dated 24th Jan.1945, from the Secretary to Government, Law Department, calling for the opinion of the Council, in the matter of levy of duty on the transfers of immoveable property in Mysore City, similar to the levy by the Bangalore City Municipality

(2) Resolution No 5 dated 30th Jan 1945 of the Ways and Means Committee recommending to the Council to adopt for this Municipality the rules similar to those of Bangalore City Municipality regarding the levy of collection of duty on transfers of immoveable property.

"APPROVED"

Sd R Ramachandra Rao Bhombore,
President

"COPY"

R [illegible]

PRESIDENT

snr

24/3/45

OFFICE OF THE PRESIDENT
CITY MUNICIPAL COUNCIL MYSORE

No. M.S.-134-559/43 Dated 1st March 1945
Encl 1 (1)

From

R RAMACHANDRA RAO BHOMBORE Esq B A
PRESIDENT, CITY MUNICIPAL COUNCIL,
MYSORE

To

C.Narayanaswamy Naidu,Esq.,B.A.,
B.L.,
Legal Remembrancer and Secretary
to Govt Law Department,
Bangalore.

Sir, Ml 193-43-3

Levy
Subject - ~~Leary~~ of transfer duty
on immoveable property.

With reference to your letter No. L 7356/Ml.193-43-4 dated 24th Jan 45, forwarding a copy of Notification No. L.5632/Ml 193-43-3 dated 8th Dec.1944 issuing rules for regulating the levy and collection of the duty on transfers of immoveable property to be imposed in the form of a surcharge by the Bangalore City Municipal Council, and calling for the opinion of the Municipal Council, regarding the desirability of the issue of a similar notification for Mysore City

I have the honour to forward herewith a copy of Council Res No 651 dated 24th Feb.1945. agreeing to the proposal.

I request you to be so good as to obtain early sanction of Government in the matter.

I have the honor to be,
Sir,
Your most obedient servant

PRESIDENT.

snr.

No L-10011-ML 193-43-6

Notification 6-4-1945

Under Section 228 of the Mysore City Municipalities Act 1933, as amended from time to time, the Government of His Highness the Maharaja propose to issue the following rules for regulating the collection of the transfer duty to be levied on buildings under section 67-A(1) of the said Act

2. Persons having any objections to the issue of the said rules may send in the same to the undersigned on or before the 25th April 1945. Objections or suggestions received after that date will not be considered.

P.T.O.

D R A F T

R U L E S

1 The transfer duty imposed by Section 67-A of the Mysore City Municipalities Act 1933 as amended, on all instruments of transfer of immoveable property situated within the limits of the Mysore City Municipality by sale, gift, mortgage or otherwise, which may be executed after the introduction of the ~~duty~~ above duty shall be paid and recovered in the same way and under the same procedure as the ordinary duty imposed on such instruments by the Mysore Stamp Act 1900

2 (1) Whenever any instrument referred to in Rule 1 is presented before the registering officer in the City of Mysore, he must see whether the particulars referred to in Section 27 of the Mysore Stamp Act, 1900 are set forth separately in the instrument in respect of property situated within the limits of the City Municipality as required by Section 67-A of the City Municipalities Act 1933

(2) If the said particulars be not so separately set forth in any such instrument, the said Officer must impound it and forward it to the District Registrar, Mysore, calling his attention to section 64 of the Mysore Stamp Act 1900 as extended by Section 67-A of the said City Municipalities Act

3 (1) Every registering officer in the City of Mysore who registers any instrument referred to in Rule 1 shall keep an account of the duty paid in respect of each such

instrument,

instrument, showing separately the duty imposed by the Mysore Stamp Act 1900 and the Transfer Duty imposed by City Municipalities Act

(2) The said accounts shall be consolidated quarterly under the orders of the Inspector-General of Registration, and each quarterly consolidated account shall be sent by him to the Comptroller within two months after the close of the quarter

4 If, in any case, it be impossible to recover the full duty payable on any instrument referred to in Rule 1, then only such portion of the duty realised on such instrument as is in excess of the duty imposed by the Mysore Stamp Act 1900 shall be treated in the said accounts as duty imposed by Section 67-A of the City Municipalities Act 1933

5 The Comptroller shall, within three months after the close of each quarter, arrange to pay to the President, City Municipal Council, Mysore so much of the duty shown in the said consolidated account as represents the transfer duty imposed by Section 67-A of the Mysore City Municipalities Act 1933

6 A commission of one per cent shall be paid to Government for the collection of transfer duty

By order
for Secy to Govt
Law Dept

To the Comptroller Inform Gazette for Publication in Part IV of the Gazette & Supply 25 copies to this office & 10 copies each to the Deputy Commissioners, City Municipal Council, Mysore & the Stamp

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

L-10011
M-19343-6

General and Revenue Secretariat

Dated Bangalore 6 4 1945

NOTIFICATION

Under Section 228 of the Mysore City Municipalities Act 1933, as amended from time to time, the Government of His Highness the Maharaja propose to issue the following rules for regulating the collection of the transfer duty to be levied in Mysore City under section 67-A(I) of the said Act.

2. Persons having any objections to the issue of the said rules may send in the same to the undersigned on or before the 25th April 1945. Objections or suggestions received after that date will not be considered.

RULES.

1. The transfer duty imposed by Section 67-A of the Mysore City Municipalities Act 1933 as amended, on all instruments of transfer of immovable property situated within the limits of the Mysore City Municipality by sale, gift, mortgage or otherwise, which may be executed after the introduction of the above duty shall be paid and recovered in the same way and under the same procedure as the ordinary duty imposed on such instruments by the Mysore Stamp Act 1900.

2. (1) Whenever any instrument referred to in Rule 1 is presented before the registering officer in the City of Mysore, he must see whether the particulars referred to in Section 27 of the Mysore Stamp Act, 1900 are set forth separately in the instrument in respect of property situated within the limits of the City Municipality as required by Section 67-A of the City Municipalities Act 1933.

(2) If the said particulars be not so separately set forth in any such instrument, the said Officer must impound

P.T.O.

it and forward it to the District Registrar, Mysore, calling his attention to section 64 of the Mysore Stamp Act 1900 as extended by section 67-A of the said City Municipalities Act.

3. (1) Every registering officer in the City of Mysore who registers any instrument referred to in Rule 1 shall keep an account of the duty paid in respect of each such instrument, showing separately the duty imposed by the Mysore Stamp Act 1900 and the Transfer Duty imposed by the City Municipalities Act.

(2) The said accounts shall be consolidated quarterly under the orders of the Inspector-General of Registration, and each quarterly consolidated account shall be sent by him to the Comptroller within two months after the close of the quarter.

4. If, in any case, it be impossible to recover the full duty payable on any instrument referred to in Rule 1, then only such portion of the duty realised on such instrument as is in excess of the duty imposed by the Mysore Stamp Act 1900 shall be treated in the said accounts as duty imposed by Section 67-A of the City Municipalities Act 1933.

5. The Comptroller shall, within three months after the close of each quarter, arrange to pay to the President, City Municipal Council, Mysore so much of the duty shown in the said consolidated account as represents the transfer duty imposed by Section 67-A of the Mysore City Municipalities Act 1933.

6. A commission of one per cent shall be paid to Government for the collection of transfer duty.

By order,

for Secretary to Government, Law Department.

To the Compiler, Mysore Gazette for publication in Part IV of the Gazette and supply of 25 copies to this office and 10 copies each to the President, City Municipal Council, Mysore & the Stamp Commissioner in Mysore.

MU 193-43-7 A bdl 12 Copies

Notification 2-21/5/45-

Under Section 228 of the Mysore city Mlties Act 1933, as amended from time to time, the Govt of His Highness the Maharaja are pleased to issue the following rules for regulating the levy and collection of the duty on transfers of immovable property to be imposed in the form of a surcharge by the Mysore city mcl under Section 67-A(1) of the said Act.—

RULES

1 The transfer duty imposed by Section 67 A of the Mysore City Municipalities Act, 1933, as amended, on all instruments of transfer of immovable property situated within the limits of the Mysore City Municipality by sale, gift mortgage or otherwise, which may be executed after the introduction of the above duty, shall be paid and recovered in the same way and under the same procedure as the ordinary duty imposed on such instruments by the Mysore Stamp Act, 1900

2 (1) Whenever any instrument referred to in Rule 1 is presented before the registering officer in the City of Mysore, he must see whether the particulars referred to in Section 27 of the Mysore Stamp Act, 1900, are set forth separately in the instrument in respect of property situated within the limits of the City Municipality as required by Section 67 A of the City Municipalities Act, 1933

(2) If the said particulars be not so separately set forth in any such instrument, the said Officer must impound it and forward it to the District Registrar, Mysore, calling his attention to Section 64 of the Mysore Stamp Act, 1900, as extended by Section 67 A of the said City Municipalities Act

3 (1) Every Registering Officer in the City of Mysore, who registers any instrument referred to in Rule 1, shall keep an account of the duty paid in respect of each such instrument, showing separately the duty imposed by the Mysore Stamp Act 1900 and the Transfer Duty imposed by the City Municipalities Act

(2) The said accounts shall be consolidated quarterly under the orders of the Inspector General of Registration, and each quarterly consolidated account shall be sent by him to the Comptroller within two months after the close of the quarter

4 If, in any case, it be impossible to recover the full duty payable on any instrument referred to in Rule 1, then only such portion of the duty realised on such instrument as is in excess of the duty imposed by the Mysore Stamp Act 1900, shall be treated in the said accounts as duty imposed by Section 67 A of the City Municipalities Act, 1933

5 The Comptroller shall, within three months after the close of each quarter, arrange to pay to the President, City Municipal Council, Mysore, so much of the duty shown in the said consolidated account as represents the transfer duty imposed by Section 67 A of the Mysore City Municipalities Act 1933

6 A commission of one per cent shall be paid to Government for the collection of transfer duty

P.T.O.

By order

John Secy to Govt

WHS Law Deptt

To The Comptroller Mysore Gazette

for publication in Part IV of the

Gazette & Supply of 50 copies to

this office & 25 copies each to

the ~~Sub~~ Asst Commrs of the Stamp

Commissioner in Mysore

memo no L 11288 21/5/45

copy sd — to Asst Mysore

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said duty with ecr from 1-7-45

By

Asst Secy to Govt

Deptt

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

No L-11287
MM-193-43-7

General and Revenue Secretariat,

Dated Bangalore, 21st May 1945

NOTIFICATION

Under section 228 of the Mysore City Municipalities Act 1933, as amended time to time, the Government of His Highness the Maharaja are pleased to the following rules for regulating the levy and collection of the duty on transfers of immovable property to be imposed in the form of a surcharge by Mysore City Municipal Council, under section 67-A(1) of the said Act:-

RULES.

The transfer duty imposed by section 67-A of the Mysore City Municipalities Act 1933 as amended, on all instruments of transfer of immovable property situated within the limits of the Mysore City Municipality by sale, mortgage or otherwise, which may be executed after the introduction of the duty, shall be paid and recovered in the same way and under the procedure as the ordinary duty imposed on such instruments by the Mysore Act 1900

2.(1) Whenever an instrument referred to in Rule 1 is presented before registering officer in the City of Mysore, he must see whether the particulars referred to in section 27 of the Mysore Stamp Act 1900, are set forth correctly in the instrument in respect of property situated within the limits of City Municipality as required by section 67-A of the City Municipalities Act 1933.

(2) If the said particulars be not so separately set forth in any such instrument, the said Officer must impound it and forward it to the District Registrar, Mysore, calling his attention to Section 64 of the Mysore Stamp Act 1900, as extended by section 67-A of the said City Municipalities Act.

3.(1) Every Registering Officer in the City of Mysore, who registers any instrument referred to in Rule 1, shall keep an account of the duty paid in respect of each such instrument, showing separately the duty imposed by the Mysore Stamp Act 1900, and the transfer duty imposed by the City Municipalities Act.

(2) The said accounts shall be consolidated quarterly under the orders of the Inspector-General of Registration, and each quarterly consolidated account shall be sent by him to the Controller within two months after the close of the quarter.

4. If, in any case, it be impossible to recover the full duty payable on any instrument referred to in Rule 1, then only such portion of the duty realised on such instrument as is in excess of the duty imposed by the Mysore Stamp Act 1900, shall be treated in the said accounts as duty imposed by section 67-A of the City Municipalities Act 1933.

5. The Controller shall, within three months after the close of each quarter, arrange to pay to the President City Municipal Council, Mysore, so much of the duty shown in the said consolidated accounts as represents the transfer duty imposed by section 67-A of the Mysore City Municipalities Act 1933.

6. A commission of one per cent shall be paid to Government for the collection of transfer duty.

By Order,

For Secretary to Government,
Law Department.

To - The Compiler, Mysore Gazette for publication in Part IV of the Gazette and supply of 50 copies to this office and 20 copies each to the President, Mysore City
in Mysore.